UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

21 MC 102 (AKH)

IN RE LOWER MANHATTAN DISASTER SITE LITIGATION

WIKTOR BOROWIECKI

DOCKET NUMBER: (AKH) 07CV4455

Plaintiff,

-against-

NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT OF BELFOR USA GROUP, INC.

BELFOR USA GROUP, INC., et al.

Defendants.

Defendant, Belfor USA Group, Inc. ("Belfor"), hereby adopts as its Answer in the instant case its Answer and Defenses to Plaintiffs' Master Complaint in this litigation which were filed and served on August 3, 2007. In accordance with Case Management Order No. 4, the allegations of the instant Check-Off Complaint are deemed to be denied. By way of further answer, Belfor also incorporates by reference all averments and denials of its Answer and Defenses to the Master Complaint as though same were more fully set forth herein at length.

By:

Dated: New York, New York September 12, 2007

COZEN O'CONNOR

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Attorneys for Defendant Belfor USA Group, Inc.

OF COUNSEL: Thomas R. Harrington Cozen O'Connor 1900 Market Street Philadelphia, PA 19103 (215) 665-2706

CERTIFICATE OF SERVICE

I, JAMES F. DESMOND, JR., hereby certify that a true and correct copy of Defendant Belfor USA Group, Inc.'s Notice of Adoption of Answer and Defenses to Master Complaint was served this V of September, 2007, via ECF upon the following:

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